IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

OP.No. 8500 of 2001(J)

PETITIONER:

K.J. KURIAKOSE,
K.V. JOSEPH AND SONS,
JOSE SANITARY AGENCIES,
COCHIN-24.

BY ADV. SRI.A.KUMAR.

RESPONDENTS:
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1. **THE STATE OF KERALA,**
   REPESENTED BY ITS CHIEF SECRETARY,
   SECRETAIAT, TRIVANDRUM.

2. **ADDITIONAL SALES TAX OFFICER,**
   IIND CIRCLE, KALAMASSERY,
   PALARIVATOM, COCHIN-25.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 26/02/2007, ALONG WITH O.P. NO. 10134/2003 AND CONNECTED CASES,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P. NO. 8500/2001:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE REPLY DTD. 18/08/2000 OF THE PETITIONER TO THE R.2.

EXT.P.2: COPY OF THE ASSESSMENT ORDER DTD. 31/01/2001 PASSED BY THE R.2.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR,J.

OP NOS.8500/01,14756/01,10134/03,15182/03,17727/03,
WP(C)NOS.27801/03,34374/04,36209/04,12303/05, 19370/06,
28475/06,32219/06,33401/06,501/07,2817/07 & 3845/07

Judgment

The petitioners in these Original/Writ Petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim order of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in OP No.434/96 and connected cases. Accordingly, these Original/Writ Petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

26.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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